

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Contact Person: [REDACTED]

Telephone Number: [REDACTED]

In Reference to: 1999
JAN 21 1999

OP:E:EO:T:2

Date:

Employer Identification Number: [REDACTED]

Form: 1120

Tax Years: All Tax Years

Dear Applicant:

This letter constitutes a final adverse ruling with respect to your claim of exemption from federal income taxation under either section 501(c)(5) or (c)(6) of the Internal Revenue Code.

We make our ruling for the following reason(s):

You do not qualify under section 501(c)(5) of the Code as you do not perform any traditional representational roles that labor organizations generally engage in; and

You do not qualify for exemption under section 501(c)(6) of the Code as you are operating on behalf of a segment of a line of business rather than a line of business. Furthermore, you are providing particular services to your members.

You protested our proposed adverse determination of [REDACTED], and on [REDACTED], we held a conference with you to discuss this matter. No additional information has been submitted by you.

Accordingly, based on the information submitted, we have concluded that you do not qualify for recognition of exemption under either section 501(c)(5) or 501(c)(6) of the Code. Donors may not deduct contributions to your organization under section 170 of the Code.

The Code and the regulations issued thereunder require that you file federal income tax returns. Based upon the financial information that you furnished, you should file returns on the form and for the tax years indicated above within 30 days from the date of this letter, unless you request and are granted an extension of time to file the returns. You should attach a copy of this letter to the returns you file. Questions concerning the filing of returns should be directed to the Ohio EP/EO key district office at 877-829-5500 (a toll free number).

Re: [REDACTED]
[REDACTED]

If you have any questions concerning the reasons for this ruling, please contact the person whose name and telephone number appear in the heading of this letter.

Sincerely,

(signed) Garland A. Carter

Garland A. Carter
Chief, Exempt Organizations
Technical Branch 2